



July 12, 2004

Secretary  
Federal Communications Commission  
Office of the Secretary  
93000 East Hampton Drive  
Capitol Heights, MD 20743

To Whom It May Concern:

In response to the Federal Communications Order in CC Docket No. 96-128, NewSouth Communications is providing a copy of the Independent Accountants Report that provides an opinion on the state of the payphone compensation processes at NewSouth Communications.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff McBride", is written over a horizontal line.

Jeff McBride  
Director of Revenue Assurance  
NewSouth Communications

No. of Copies rec'd \_\_\_\_\_  
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**PADGETT, STRATEMANN & CO., L.L.P.**

Certified Public Accountants and Business Advisors

**Independent Accountants' Report**

To the Board of Directors  
NuVox Communications, Inc.  
Greenville, South Carolina

We have examined NuVox Communications, Inc.'s compliance with Section 64.131(a)(1) of the Federal Communications Commission's Report and Order in CC Docket no. 96-128, adopted September 30, 2003 (the "Order"), including its policies and procedures required to be in place under the Order effective July 1, 2004. Management is responsible for NuVox Communications, Inc.'s compliance with those requirements. Our responsibility is to express an opinion on NuVox Communications, Inc.'s compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about NuVox Communications, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on NuVox Communications, Inc.'s compliance with specified requirements.

In our opinion, NuVox Communications, Inc. complied, in all material respects, with the aforementioned requirements for the period effective July 1, 2004.

*Padgett, Stratemann & Co.*

Certified Public Accountants  
June 18, 2004